



Ronda P. Bayer
Associate General Counsel

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US EPA RECORDS CENTER REGION 5



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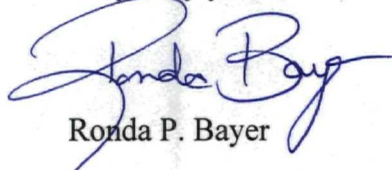
Ms. Deena Sheppard-Johnson
Enforcement Specialist
United States EPA
Remedial Enforcement Support Section
77 West Jackson Blvd. (SR-6J)
Chicago, IL 60604-3590

RE: Chemical Recovery Systems, Inc.

Dear Ms. Sheppard-Johnson:

I represent Plasti-Kote in the above matter. In response to your recent Section 122 notice letter, please be advised that Plasti-Kote is willing to participate in future negotiations at this site and is cooperating with the PRP Group that is in the process of forming to respond to this site.

Very truly yours,



Ronda P. Bayer

Valspar

1101 South Third Street
Minneapolis, MN 55415-1259



The Valspar Corporation

P.O. Box 1461
Minneapolis, MN 55440

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